

# Chapter 6

## Committee Report - Form 460

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Candidate controlled committees use the Recipient Committee Campaign Statement (Form 460) to report campaign activity for all semi-annual, special odd-year, preelection, and supplemental preelection statements.

The Form 460 also must be used by a primarily formed committee that has:

- Received contributions totaling \$100 or more in a calendar year from a single source;
- Received any other payment of \$100 or more;
- Outstanding loans received or made; or
- Accrued expenses (unpaid bills).

If the above criteria are not met by a primarily formed committee, it may use the Recipient Committee Campaign Statement – Short Form (Form 450), a simpler and shorter form. In addition, if a primarily formed committee has had no activity (no receipts and no expenditures, except for interest received and bank fees paid) during the reporting period, it may file a Semi-Annual Statement of No Activity (Form 425).

This chapter discusses how to complete Form 460. Examples are for a controlled committee. However, the same reporting obligations exist for primarily formed committees.



**Form 460  
Cover Page  
Part 2**

Recipient Committee Campaign Statement Cover Page — Part 2		COVER PAGE - PART 2 <b>CALIFORNIA FORM 460</b> Page <u>2</u> of <u>13</u>																				
Type or print in ink.																						
<b>5. Officeholder or Candidate Controlled Committee</b> NAME OF OFFICEHOLDER OR CANDIDATE Megan Waters OFFICE SOUGHT OR HELD (INCLUDE LOCATION AND DISTRICT NUMBER IF APPLICABLE) Mayor, City of Playa del Sol RESIDENTIAL/BUSINESS ADDRESS (NO. AND STREET) CITY STATE ZIP 100 Sandburg Street Playa del Sol CA 95888  <b>Related Committees Not Included in this Statement:</b> List any committees not included in this statement that are controlled by you or are primarily formed to receive contributions or make expenditures on behalf of your candidacy.  <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>COMMITTEE NAME Waters for City Council</td> <td>I.D. NUMBER 983924</td> </tr> <tr> <td>NAME OF TREASURER Ben Rogers</td> <td>CONTROLLED COMMITTEE? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</td> </tr> <tr> <td colspan="2">COMMITTEE ADDRESS STREET ADDRESS (NO P.O. BOX) 10 Parkway Plaza</td> </tr> <tr> <td>CITY Playa del Sol</td> <td>STATE ZIP CODE AREA CODE/PHONE CA 95888 555/333-5432</td> </tr> <tr> <td>COMMITTEE NAME N/A</td> <td>I.D. NUMBER</td> </tr> <tr> <td>NAME OF TREASURER</td> <td>CONTROLLED COMMITTEE? <input type="checkbox"/> YES <input type="checkbox"/> NO</td> </tr> <tr> <td colspan="2">COMMITTEE ADDRESS STREET ADDRESS (NO P.O. BOX)</td> </tr> <tr> <td>CITY</td> <td>STATE ZIP CODE AREA CODE/PHONE</td> </tr> </table>		COMMITTEE NAME Waters for City Council	I.D. NUMBER 983924	NAME OF TREASURER Ben Rogers	CONTROLLED COMMITTEE? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	COMMITTEE ADDRESS STREET ADDRESS (NO P.O. BOX) 10 Parkway Plaza		CITY Playa del Sol	STATE ZIP CODE AREA CODE/PHONE CA 95888 555/333-5432	COMMITTEE NAME N/A	I.D. NUMBER	NAME OF TREASURER	CONTROLLED COMMITTEE? <input type="checkbox"/> YES <input type="checkbox"/> NO	COMMITTEE ADDRESS STREET ADDRESS (NO P.O. BOX)		CITY	STATE ZIP CODE AREA CODE/PHONE	<b>6. Primarily Formed Ballot Measure Committee</b> NAME OF BALLOT MEASURE N/A <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>BALLOT NO. OR LETTER</td> <td>JURISDICTION</td> <td><input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE</td> </tr> </table> Identify the controlling officeholder, candidate, or state measure proponent, if any. NAME OF OFFICEHOLDER, CANDIDATE, OR PROPONENT  OFFICE SOUGHT OR HELD DISTRICT NO. IF ANY    		BALLOT NO. OR LETTER	JURISDICTION	<input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE
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<b>7. Primarily Formed Candidate/Officeholder Committee</b> List names of officeholder(s) or candidate(s) for which this committee is primarily formed. <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>NAME OF OFFICEHOLDER OR CANDIDATE N/A</td> <td>OFFICE SOUGHT OR HELD</td> <td><input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE</td> </tr> <tr> <td>NAME OF OFFICEHOLDER OR CANDIDATE</td> <td>OFFICE SOUGHT OR HELD</td> <td><input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE</td> </tr> <tr> <td>NAME OF OFFICEHOLDER OR CANDIDATE</td> <td>OFFICE SOUGHT OR HELD</td> <td><input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE</td> </tr> <tr> <td>NAME OF OFFICEHOLDER OR CANDIDATE</td> <td>OFFICE SOUGHT OR HELD</td> <td><input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE</td> </tr> </table> Attach continuation sheets if necessary				NAME OF OFFICEHOLDER OR CANDIDATE N/A	OFFICE SOUGHT OR HELD	<input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE	NAME OF OFFICEHOLDER OR CANDIDATE	OFFICE SOUGHT OR HELD	<input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE	NAME OF OFFICEHOLDER OR CANDIDATE	OFFICE SOUGHT OR HELD	<input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE	NAME OF OFFICEHOLDER OR CANDIDATE	OFFICE SOUGHT OR HELD	<input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE							
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(Form 410). If the committee has not received an identification number from the Secretary of State, enter "pending" in the "I.D. Number" box.

**Part 4: Verification**

The Form 460 is not considered filed if it is not signed. The committee treasurer or the assistant treasurer named on the committee's Statement of Organization, Form 410, must review and sign the statement.

In addition, if an officeholder or candidate controls the committee, he or she also must sign the statement. If two or three officeholders or candidates control the committee, each must sign. If there are more than three officeholders or candidates controlling the committee, one may sign on behalf of the others.

**Part 5: Officeholder or Candidate Controlled Committee**

Provide the name of the officeholder or candidate controlling the committee and

indicate the office sought or held including the location and district number, if any. If the candidate controls other committees, including ballot measure committees, list those committees here. If you are aware of any primarily formed committees that exist to receive contributions or to make expenditures on behalf of the candidate controlling this committee, also list those committees. If more than one candidate controls the committee, copy Part 5 as many times as needed to include the required information for all controlling candidates.

**Part 6: Primarily Formed Ballot Measure Committee**

Controlled committees that are primarily formed to support or oppose a ballot measure must also complete this section.

**Part 7: Primarily Formed Candidate/Officeholder Committee**

Provide the name(s) of the officeholder(s) or candidate(s), the office(s) sought or held, and indicate whether the committee is

## Chapter 6 — Committee Report - Form 460

### Form 460 Summary Page

Campaign Disclosure Statement Summary Page		Type or print in ink. Amounts may be rounded to whole dollars.	Statement covers period from 7/1/20XX through 9/30/20XX	SUMMARY PAGE <b>CALIFORNIA FORM 460</b> Page 3 of 13 I.D. NUMBER 1001234
SEE INSTRUCTIONS ON REVERSE				
NAME OF FILER Committee to Elect Waters Mayor				
<b>Contributions Received</b>		<b>Column A</b> TOTAL RECEIVED (FROM ATTACHED SCHEDULES)	<b>Column B</b> CALENDAR YEAR TOTAL TO DATE	<b>Calendar Year Summary for Candidates Running in Both the State Primary and General Elections</b> 1/1 through 6/30 7/1 to Date 20. Contributions Received \$ \$ 21. Expenditures Made \$ \$
1. Monetary Contributions ..... Schedule A, Line 3	\$ 5,799	\$ 85,799		
2. Loans Received ..... Schedule B, Line 3	\$ 6,000	\$ 8,000		
3. SUBTOTAL CASH CONTRIBUTIONS ..... Add Lines 1 + 2	\$ 11,799	\$ 93,799		
4. Nonmonetary Contributions ..... Schedule C, Line 3	\$ 5,000	\$ 7,600		
5. TOTAL CONTRIBUTIONS RECEIVED ..... Add Lines 3 + 4	\$ 16,799	\$ 101,399		
<b>Expenditures Made</b>				<b>Expenditure Limit Summary for State Candidates</b> 22. Cumulative Expenditures Made* (# Subject to Voluntary Expenditure Limit) Date of Election (mm/dd/yy) Total to Date \$ \$ \$ \$
6. Payments Made ..... Schedule E, Line 4	\$ 28,900	\$ 45,000		
7. Loans Made ..... Schedule H, Line 3	\$ 400	\$ 400		
8. SUBTOTAL CASH PAYMENTS ..... Add Lines 6 + 7	\$ 29,300	\$ 45,400		
9. Accrued Expenses (Unpaid Bills) ..... Schedule F, Line 3	\$ 800	\$ 1,000		
10. Nonmonetary Adjustment ..... Schedule G, Line 3	\$ 5,000	\$ 7,600		
11. TOTAL EXPENDITURES MADE ..... Add Lines 8 + 9 + 10	\$ 35,100	\$ 54,000		
<b>Current Cash Statement</b>		To calculate Column B, add amounts in Column A to the corresponding amounts from Column B of your last report. Some amounts in Column A may be negative figures that should be subtracted from previous period amounts. If this is the first report being filed for this calendar year, only carry over the amounts from Lines 2, 7, and 9 (if any).		
12. Beginning Cash Balance ..... Previous Summary Page, Line 16	\$ 62,300			
13. Cash Receipts ..... Column A, Line 3 above	\$ 11,799			
14. Miscellaneous Increases to Cash ..... Schedule I, Line 4	\$ 4,000			
15. Cash Payments ..... Column A, Line 8 above	\$ 29,300			
16. ENDING CASH BALANCE ..... Add Lines 12 + 13 + 14, then subtract Line 15 <i>If this is a termination statement, Line 16 must be zero.</i>	\$ 48,799			
17. LOAN GUARANTEES RECEIVED ..... Schedule B, Part 2	\$ 7,000			
<b>Cash Equivalents and Outstanding Debts</b>				
18. Cash Equivalents ..... See instructions on reverse	\$ 400			
19. Outstanding Debts ..... Add Line 2 + Line 9 in Column B above	\$ 9,000			

supporting or opposing the officeholder(s) or candidate(s).

### How to Complete the Summary Page

The Summary Page lists the totals of all contributions received and expenditures made during the period covered by the statement and the cumulative amounts of contributions received and expenditures made during the calendar year.

#### Column A

This column reflects the totals found on the summaries located at the bottom of each schedule attached to the statement. If there is no activity to report on a particular schedule, place a zero on the appropriate line. Never leave a line in Column A blank.

#### Column B

Amounts shown on Lines 2, 7, and 9 of Column B are carried forward from year to

year (and statement to statement) until they are paid. If this is the first statement of the calendar year, this column should reflect the same totals as found in Column A, except for Lines 2, 3, 5, 7, 8, 9, and 11 (if applicable). Otherwise, Column B totals are calculated by adding the figures in Column B from the last statement filed with the figures found in Column A of the current statement. (Note: The amounts reported on Lines 2, 7, and 9 of Column B should be the same as the total outstanding amounts disclosed in column (d) of Schedules B, H, and F, respectively, of the current report.)

The figures in Column B reflect the cumulative amounts received since January 1 of the current calendar year.

The cumulation period for a statement is almost always a calendar year. An exception to calendar year cumulation applies if the committee is required to file a preelection statement in one year in connection with an

election held in another year, such as elections held in January or early February. When this happens, the cumulation period begins on January 1 of the year before the election and ends on the closing date of the semi-annual statement filed after the election.

### **Lines 1-5**

Collectively, these lines represent contributions received: monetary, nonmonetary, and loans.

### **Lines 6-11**

These lines together represent expenditures made: payments, loans made, accrued expenses (bills that are still outstanding), and nonmonetary adjustments.

### **Lines 12-16**

The Current Cash Statement section should reflect the committee's actual cash condition at the end of the reporting period. If deposits or expenditures have been made that have not cleared the account, the committee's bank balance may not match the ending cash balance.

Do not deduct investments made with committee funds from Line 12 or Line 16 if the investment can be readily converted to cash; e.g., the purchase of certificates of deposit, shares in interest bearing accounts, or money market funds. Reflect the investment amounts in the total amount of cash available.

### **Line 12**

Make sure that this figure is the same as the figure shown on Line 16 (Ending Cash Balance) of the most recently filed statement. If this is the first statement of the calendar year and no previous statement has been filed for this committee, but money was raised or spent in the previous reporting period that did not equal \$1,000 or more, enter the amount of cash on hand on December 31. Otherwise, enter zero.

### **Line 13**

This figure represents the total of all monetary contributions and loans received during the reporting period. Nonmonetary contributions should not be included.

### **Line 14**

This amount represents all items, such as interest on a bank account, that increase the cash position but are not considered contributions. The amount is carried forward from Schedule I, Miscellaneous Increases to Cash.

Together, Lines 13 and 14 reflect all the money that has been received during the current reporting period.

### **Line 15**

This figure represents the total amount the committee has spent during the reporting period, including loans made and any accrued expenses paid.

### **Line 16**

This amount represents the total of Lines 12, 13, and 14 minus Line 15. The amount reported on Line 16 must equal the total amount of cash the committee has in its campaign bank account and the amount of all funds held in interest bearing accounts, certificates of deposit, money market accounts, shares in government bonds, or any other investments that can be readily converted to cash.

If this is a termination statement, Line 16 must be zero.

### **Line 17**

This figure is carried forward from Schedule B, Part 2. The amount represents the total of all loan guarantees, endorsements, or security received during the period.

### Line 18

This figure includes investments that cannot be readily converted to cash, as well as the balance due on all outstanding loans the committee has made to others.

Do not include any amount that is invested in interest bearing accounts, certificates of deposit, money market accounts, or any other investments that can be readily converted to cash. This amount should be part of the ending cash figure reported on Line 16.

### Line 19

Report the total of all money owed by the committee. Using Column B, add Line 2 (loans received) and Line 9 (accrued expenses).

### Lines 20, 21, & 22

These lines are for certain state candidates only.

### Answering Your Questions

- Q. *Is there any circumstance where Line 16, Ending Cash Balance, would show a negative amount?*
- A. If you report a negative amount on Line 16, this means that either you have made a mathematical error in your calculations or you are overdrawn at the bank. Rounding off also may cause a small negative in the cash on hand balance.
- Q. *Is there any circumstance where an amount in Column A would be negative?*
- A. Yes. As loans and accrued expenses are paid down, the amount reflected in Column A may be a negative amount.
- Q. *What should I do if I am unable to balance my accounting records by the filing deadline?*
- A. Because the Political Reform Act does not provide for deadline extensions, complete the form as accurately as you

can and file by the deadline. Then file an amended form as soon as possible.

### General Rules for Reporting Contributions Received

(See Chapter 2 for definitions and additional information about receiving contributions.)

#### \$5,000 Contributor – Major Donor Notice

If \$5,000 or more is received from one source in a calendar year, a “major donor” notice must be sent to the contributor. (See Chapter 2.) Do not send the notice if the contribution is from another recipient committee.

**Example** *Rails, Inc. made a \$5,000 contribution to your committee. Within two weeks of receiving the contribution, notify Rails, Inc. in writing that they must file as a major donor if they make any number of contributions totaling \$10,000 or more during the calendar year.*

#### Joint Checking Account

If a check is received that is imprinted with two individuals’ names, report the contribution as coming from the person who signed the check. However, if both signed the check, or one signed the check but both have signed an accompanying letter indicating that the contribution is from both, then report 50% of the contribution coming from the one individual and 50% coming from the other, unless the letter attributes specific amounts to each contributor. (See Chapter 2.)

#### Intermediary

If a contribution of \$100 or more is received from someone who is acting as an intermediary for the true source of the funds, disclose both the true source of the contribution and the intermediary. (See Chapter 2.)



**Example** Sarah Honey made a \$500 contribution to your committee and notified you that she would later be reimbursed by her employer, Hilltop Dairy. Your committee will report Hilltop Dairy, including its address and contributor code, as the source of the contribution and also disclose Sarah as the intermediary, providing her address, occupation, and employer.

### Aggregating Contributions

There are a variety of situations in which two or more contributions need to be aggregated for reporting. For instance, when an individual, who is the sole proprietor of a company, makes a contribution from company funds and another contribution from personal funds, these contributions are added together for reporting purposes. (See Chapter 2.)

There are special rules for “major donors” (usually these are individuals and business entities that make contributions totaling \$10,000 or more in a calendar year) when they make contributions that are subject to aggregation. The major donor must notify each committee to which it makes a contribution of the name under which the major donor is filing its report (Form 461). The recipient of the contribution must identify the name of the “filer” and the name of the contributor, if that is different than the name of the filer.

**Example** Temple Construction is a subsidiary of Temple Enterprises. Contributions made by the two entities must be aggregated and they qualify as a major donor. Your committee receives a contribution from Temple Construction. Temple Construction is required to notify you that its contribution is reported on a campaign statement filed under the name of Temple Enterprises. Your committee must identify both names on its report and, if you receive contributions from both entities, the

*contributions must be aggregated for purposes of reporting cumulative amounts.*

### Contributor Information

A contribution of \$100 or more must be returned to the contributor within 60 days of receipt if the contributor's name, address, and, if the contributor is an individual, his or her occupation and employer are not in the committee's records. Contributions may be deposited in the committee's bank account pending receipt of the information, in which case they must be reported on the next campaign statement (Form 460) filed. The campaign statement must be amended within 70 days from its closing date to disclose the missing contributor information unless the contribution was returned to the donor. (See Chapter 1 for detailed information about returning contributions and recordkeeping requirements.)

### Reporting Cumulative Amounts

Contributions from the same source (including aggregated contributions) are cumulated from January 1 through December 31. When reporting the cumulative amount of contributions received from any one source, include all monetary and nonmonetary contributions, and loans (including loan guarantees) received by all committees controlled by the candidate. (Exception: Contributions received by controlled ballot measure committees are not cumulated with contributions received by the controlling candidate's campaign committees.)

### Calendar Year Cumulation Exception

An exception to calendar year cumulation applies if the committee is required to file a preelection statement in one year in connection with an election held in another year, e.g., certain January/February elections. When this happens, the cumulation period begins on January 1 of the year before the election and ends on the

closing date of the semi-annual statement filed after the election.

### Returned Contributions

**Not Deposited:** A contribution need not be reported if it is returned to the contributor prior to depositing it in the campaign bank account and prior to the closing date of the campaign statement on which it would be reported. A late contribution is not required to be reported if it is not deposited, negotiated, or cashed and is returned to the contributor within 24 hours of receipt.

**Deposited, Negotiated, or Returned After Closing Date:** Contributions that have been deposited or negotiated, or which were not returned prior to the closing date of the campaign statement, are reported on Schedule A. If the contribution is returned within 30 days of receipt, and within the reporting period, the return may be shown as a negative figure on Schedule A. Otherwise, report the return of the contribution on Schedule E.

**Returned for Insufficient Funds:** If a check is returned from the bank for insufficient funds and the committee returns the check to the contributor during the same reporting period, both the receipt and the return of the contribution may be reported on Schedule A with the return shown as a negative amount. Otherwise, the return is reported on Schedule E.

### Transfers

Use Schedule I to report transfers of funds received from another committee controlled by the candidate.

### Enforceable Promises

If a contribution is received in the form of an “enforceable promise” that has not been paid during the period, report the contribution as a memo entry on Schedule A. An “enforceable promise” has been received when a contributor promises, in writing, to pay for

specific goods or services and, based on that promise, the committee expends funds or enters into a legally-enforceable contract with a vendor to purchase the goods or services. An “enforceable promise” has not been made if a person signs a pledge card or similar document, or agrees to make a contribution by installment payments through wire transfer, credit card transaction, debit account transaction, or similar electronic payment.

Disclose the date of the promise, all of the required information about the contributor, and the amount promised, but do not include the amount in the summary totals. When the contributor makes the actual payment, fully disclose the contribution on Schedule A, if the payment is made to the committee, or on Schedule C, if the contributor pays the vendor directly, and include the amount in the appropriate summary section.

### Installment Payments

Contributions may be received as installment payments made at regular intervals over a period of time via credit card, debit card, wire transfer, or similar electronic means. When a contributor authorizes a series of installment payments, the contribution is reported as received when the committee, or agent of the committee, obtains possession or control of the funds for each installment payment.

**Example** *Sandra Nickel informed your committee that she wanted to contribute a total of \$500, but would need to make the contribution in five payments of \$100 each month. On June 1, she provided you with her credit card information and authorized your committee to charge her account \$100 on that date and on the first of the next four months. Your committee has a statement due July 31 covering the period January 1 through June 30. Your campaign statement must itemize Sandra and report receipt of \$100 from her on June 1; the report would not include the future contributions.*



**Form 460  
Schedule A**

Schedule A Monetary Contributions Received				Type or print in ink. Amounts may be rounded to whole dollars.		Statement covers period from <u>7/1/20XX</u> through <u>9/30/20XX</u>		SCHEDULE A CALIFORNIA FORM <b>460</b> Page <u>4</u> of <u>13</u> I.D. NUMBER <u>1001234</u>	
SEE INSTRUCTIONS ON REVERSE									
NAME OF FILER Committee to Elect Waters Mayor									
DATE RECEIVED	FULL NAME, STREET ADDRESS AND ZIP CODE OF CONTRIBUTOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CONTRIBUTOR CODE *	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	AMOUNT RECEIVED THIS PERIOD	CUMULATIVE TO DATE CALENDAR YEAR (JAN. 1 - DEC. 31)	PER ELECTION TO DATE (IF REQUIRED)			
7/14	Rails, Inc. 500 North 12th Street Golden Valley, CA 95892	<input type="checkbox"/> IND <input type="checkbox"/> COM <input checked="" type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		\$5,000	\$5,000				
7/16	Hilltop Dairy 589 Milky Way Playa del Sol, CA 95888	<input type="checkbox"/> IND <input type="checkbox"/> COM <input checked="" type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		\$500	\$500				
	Intermediary: Sarah Honey 614 C Street Playa del Sol, CA 95888	<input type="checkbox"/> IND <input type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC	Bookkeeper, Hilltop Dairy						
8/10	Waldo Murphy 423 Sandy Beach Drive Playa del Sol, CA 95888	<input checked="" type="checkbox"/> IND <input type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC	Sales Manager, Rails, Inc.	\$99	\$124				
8/12	Linda Gutierrez 120 South B Street Playa del Sol, CA 95888	<input checked="" type="checkbox"/> IND <input type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC	Requested	\$200	\$200				
SUBTOTAL \$				5,799					

  

Schedule A Summary	
1. Amount received this period – itemized monetary contributions. (Include all Schedule A subtotals.)	\$ 5,799
2. Amount received this period – unitemized monetary contributions of less than \$100	\$ -0-
3. Total monetary contributions received this period. (Add Lines 1 and 2. Enter here and on the Summary Page, Column A, Line 1.)	TOTAL \$ 5,799

\*Contributor Codes  
IND – Individual  
COM – Recipient Committee  
(Other than PTY or SCC)  
OTH – Other (e.g., business entity)  
PTY – Political Party  
SCC – Small Contributor Committee

**How to Complete Schedule A  
Monetary Contributions Received**

Report monetary contributions received by the committee on Schedule A, except for loans (reported on Schedule B), receipt of repayments for loans made (reported on Schedule H), and miscellaneous receipts (reported on Schedule I).

**Date Received**

List the date the committee obtained possession or control of the contribution. For instance, report the date the check was received, which may differ from the date on the check or the date the check was deposited. For contributions received by electronic transaction (such as credit card, debit account, or wire transfer, including those received over the Internet), report the date the committee received or had control of the credit/debit account information or other payment information, or the date the

committee received or had control of the funds, whichever is earlier.

**Contributor Information**

Itemize persons and organizations that have contributed a cumulative amount of \$100 or more during the calendar year. Provide each contributor's name, street address, city, state, and zip code. Remember to maintain the names and addresses of contributors of \$25 or more in your records. (See Chapter 1.)

**(Example)** *Waldo Murphy contributed \$25 during the year's first reporting period. On your committee's first report for the year, Waldo was not itemized. During the second reporting period, you received a \$99 contribution from Waldo. Itemize Waldo on this report, providing his occupation and employer information, reporting \$99 as received "this period" and reporting a "cumulative amount" of \$124.*

### Contributor Codes

For each itemized contributor, check the box indicating whether the contributor is an individual, a committee, or other (such as a business entity), or a political party. (The code “SCC” is applicable only to state candidates and committees.)

### Occupation and Employer, I.D. Number, and Intermediary Information

If the contributor is an individual, provide the individual’s occupation and employer, or, if self-employed, provide the name of the business. Do not leave this blank. If this information has not been obtained, put “requested” or similar language in this column and amend Schedule A when the information has been received. Contributions of \$100 or more must be returned within 60 days of receipt if this information is not obtained. (See Chapter 1.)

If the contributor is a recipient committee, report that committee’s identification number. If the identification number has not yet been assigned or is unknown, report the full name, street address, city, state, and zip code of that committee’s treasurer.

If a contribution is received through an intermediary, provide the name, street address, city, state, zip code, and, if applicable, occupation and employer of both the intermediary and the true source of the contribution.

### Amount

Report the amount of the contribution.

### Cumulative to Date

Contributions from a single source are cumulated from January 1 through December 31. The amount listed in the “Cumulative to Date-Calendar Year” column will differ from the “Amount Received This Period” column if the committee has received other contributions, including nonmonetary

contributions, loans, or loan guarantees from this same source during the year. There is an exception to calendar year cumulation if the committee is required to file a preelection statement in one year in connection with an election held in another year, e.g., certain January/February elections. When this happens, the cumulation period begins on January 1 of the year before the election and ends on the closing date of the semi-annual statement filed after the election.

### Per Election to Date

Candidates subject to local contribution limits may be required to disclose the cumulative amount received from each contributor during a specified period. Check with the local filing officer to see what reporting obligations are required under local law.

### Schedule A Summary

Complete the summary section of each schedule after completing the corresponding schedule. Each summary provides detailed instructions for every line.

### Answering Your Questions

- Q. *I plan to contribute to my own campaign. May I be reimbursed later if there is money left after my election?*
- A. It is recommended that you report the contributions as loans on Schedule B, Part 1.
- Q. *I received a contribution of \$75 this period from someone who contributed \$50 earlier this year. I itemized the \$75 contribution on Schedule A. Should the \$75 be included on Line 1 or 2 of the Schedule A summary?*
- A. All itemized contributions (including contributions under \$100 that are itemized because the contributor’s cumulative total is \$100 or more) are totaled on Line 1 of the schedule summary. Only unitemized contributions

are included on Line 2 of the schedule summary.

### **Schedule B—Loans Received**

Use Schedule B to report activity on loans received by the committee. Outstanding loans are reported on each campaign statement until they are paid. Schedule B has two parts:

- Part 1 lists loans received or outstanding, and the repayment, forgiveness, or payment by a third party of a loan previously received.
- Part 2 lists information on loan guarantors.

### **Lines of Credit**

If a third party establishes a line of credit for the committee, report the full amount of the credit as a loan guarantee on the next campaign statement. Include the date, full name and address of the lender and a note stating the credit amount. When the committee draws from the line, report the amount drawn on Schedule B, Part 1.

## Chapter 6 — Committee Report - Form 460

### Form 460 Schedule B Part 1

Schedule B – Part 1 Loans Received		Type or print in ink. Amounts may be rounded to whole dollars.		Statement covers period from 7/1/20XX through 9/30/20XX		SCHEDULE B - PART 1 CALIFORNIA FORM 460 Page 5 of 13 I.D. NUMBER 1001234	
SEE INSTRUCTIONS ON REVERSE							
NAME OF FILER Committee to Elect Waters Mayor							
FULL NAME, STREET ADDRESS AND ZIP CODE OF LENDER (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	(a) OUTSTANDING BALANCE BEGINNING THIS PERIOD	(b) AMOUNT RECEIVED THIS PERIOD	(c) AMOUNT PAID OR FORGIVEN THIS PERIOD	(d) OUTSTANDING BALANCE AT CLOSE OF THIS PERIOD	(e) INTEREST PAID THIS PERIOD	(f) ORIGINAL AMOUNT OF LOAN
Beach City Bank 300 10th Street Beach City, CA 95823		\$ - 0 -	\$ 7,000	<input type="checkbox"/> PAID \$ - 0 - <input type="checkbox"/> FORGIVEN \$ - 0 -	\$ 7,000 10/1/XX DATE DUE	5 % RATE \$ 100 7/11/XX DATE INCURRED	\$ 7,000 N/A PER ELECTION**
<input type="checkbox"/> IND <input type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC							
Megan Waters 100 Sandburg Street Playa del Sol, CA 95888	Realtor, Waters Realty	\$ 2,000	\$ - 0 -	<input checked="" type="checkbox"/> PAID \$ 1,000 <input type="checkbox"/> FORGIVEN \$ - 0 -	\$ 1,000 N/A DATE DUE	- 0 % RATE \$ - 0 - 1/15/XX DATE INCURRED	\$ 2,000 2,000 PER ELECTION**
<input checked="" type="checkbox"/> IND <input type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC							
SUBTOTALS		\$ 7,000	\$ 1,000	\$ 8,000	\$ 100		
<b>Schedule B Summary</b> 1. Loans received this period ..... \$ 7,000 (Total Column (b) plus unitemized loans of less than \$100.) 2. Loans paid or forgiven this period ..... \$ 1,000 (Total Column (c) plus loans under \$100 paid or forgiven.) (Include loans paid by a third party that are also itemized on Schedule A.) 3. Net change this period. (Subtract Line 2 from Line 1.) ..... NET \$ 6,000 Enter the net here and on the Summary Page, Column A, Line 2. *Amounts forgiven or paid by another party also must be reported on Schedule A. ** If required.							

### How to Complete Schedule B – Part 1 Loans Received

#### Lender Information

Provide the name, street address, city, state, and zip code of each lender of \$100 or more.

#### Financial Institution

If a financial institution, such as a bank, has loaned the committee money or the committee has drawn on a line of credit, report the institution as the lender by listing its name and address, including zip code. Even if the candidate has established the line of credit, report the institution as the lender.

#### Individual

If the lender is an individual, also provide the individual's occupation and employer. Do not leave this column blank. If the contributor is self-employed, provide the name of the business. If this information has not been obtained, put "requested" or similar language in this column and amend Schedule B, Part 1 later. (See Chapter 1 for

restrictions on contributions received when the name, address, occupation, or employer information is missing.)

#### Officeholder/Candidate

Officeholders and candidates depositing their personal funds in the campaign account to assist in their own elections may report the funds as a loan on Schedule B.

#### Contributor Codes

For each itemized lender, check the box indicating whether the lender is an individual, committee, other (such as a business entity), or a political party. (SCC is applicable only to state candidates and committees.)

**Quick TIP** Report each loan separately, even if the committee has received more than one loan from a single source.

#### (a) Outstanding Balance Beginning This Period

Enter the outstanding loan balance at the beginning of this reporting period (Column

(d) of the last report filed). If the loan was received this period, enter zero or leave Column (a) blank.

**(b) Amount Received This Period**

Enter the amount received from the lender during this reporting period. If this loan was received in a previous reporting period, enter zero or leave Column (b) blank.

**(c) Amount Paid or Forgiven This Period**

Enter the amount of any reduction of the loan during this reporting period. Check whether the reduction was a payment or forgiveness. When the lender forgives all or part of a loan, or a third party makes a payment on a loan, also report the lender or third party on Schedule A. Enter zero or leave this column blank if no payments were made this reporting period.

**(d) Outstanding Balance at Close of This Period**

Enter the outstanding balance of the loan at the close of this reporting period. Enter the due date, if any.

**(e) Interest Paid This Period**

Enter the interest rate and the amount of interest paid on the loan(s) during this reporting period. If the lender is not charging interest, indicate "none" on the "interest rate" line. Interest paid is reported separately from payments made on the loan principal. Interest payments are also transferred to the Schedule E Summary.

**(f) Original Amount of Loan**

Enter the original amount of the loan and the date it was received. If this is the first time the loan is being reported, this is the same amount as reported in Column (b).

**(g) Cumulative Contributions to Date**

Enter the cumulative amount of contributions (including loans, loan guarantees, monetary and nonmonetary contributions) received

from the lender during the calendar year covered by this statement.

Candidates subject to local contribution limits may be required to disclose the cumulative amount received from each contributor during a specific period. Check with the local filing officer to see what reporting obligations are required under local law. Primarily formed committees do not complete this part.

When a loan is repaid, the cumulative amount may be reduced by the amount repaid.

A loan is a contribution unless it is received from a commercial lending institution in the ordinary course of business. It is not necessary to disclose cumulative amounts for loans that are not contributions.

**Schedule B Summary**

As loans are paid, Line 3 of the summary section of Schedule B will eventually be a negative amount. When transferring a negative figure from Line 3 to the Summary Page, Column A, Line 2, be sure to subtract the amount from the previous report, Column B, Line 2, to determine the figure for this report's Column B, Line 2.



## Chapter 6 — Committee Report - Form 460

### Form 460 Schedule B Part 2

Schedule B – Part 2 Loan Guarantors		Type or print in ink. Amounts may be rounded to whole dollars.		Statement covers period from <u>7/1/20XX</u> through <u>9/30/20XX</u>		SCHEDULE B - PART 2 CALIFORNIA FORM <b>460</b> Page <u>6</u> of <u>13</u> I.D. NUMBER 1001234	
SEE INSTRUCTIONS ON REVERSE							
NAME OF FILER Committee to Elect Waters Mayor							
FULL NAME, STREET ADDRESS AND ZIP CODE OF GUARANTOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CONTRIBUTOR CODE	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	LOAN	AMOUNT GUARANTEED THIS PERIOD	CUMULATIVE TO DATE	BALANCE OUTSTANDING TO DATE	
Wayne McNamara 1620 H Street Playa del Sol, CA 95888	<input checked="" type="checkbox"/> IND <input type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC	Teacher, Beach Unified School District	LENDER Beach City Bank DATE 7/11/XX	\$7,000	CALENDAR YEAR \$ 7,000 PER ELECTION (IF REQUIRED) \$	\$7,000	
SUBTOTAL \$				7,000	Enter on Summary Page, Line 17 only		

### How to Complete Schedule B – Part 2 Loan Guarantors

#### Guarantor Information

If someone other than the controlling candidate guarantees, co-signs, endorses, or provides security for a loan of \$100 or more, enter the name and address of the guarantor and, if the guarantor is an individual, his or her occupation and employer, or if self-employed, the name of the business.

#### Contributor Codes

For each itemized guarantor, check the box indicating whether the guarantor is an individual, committee, other (such as a business entity), or a political party. (The code "SCC" is applicable only to state candidates and committees.)

#### Loan

Enter the name of the lender or the entity at which a line of credit was established and the date of the loan or the date the line of credit was established.

#### Amount Guaranteed This Period

Enter the amount guaranteed this period, if applicable. For lines of credit, enter the full amount established or secured by the guarantor during the period. (Report amounts drawn on a line of credit on Schedule B — Part 1.)

#### Cumulative to Date

Enter the cumulative amount of contributions (including loans, loan guarantees, monetary and nonmonetary contributions) received by the guarantor during the calendar year covered by the statement.

#### Per Election to Date

Candidates subject to local contribution limits may be required to disclose the cumulative amount received from each contributor during a specific period. Check with the local filing officer to see what reporting obligations are required under local law. Primarily formed committees do not complete this part.

#### Balance Outstanding to Date

Report the outstanding balance for which the guarantor is liable at the close of this reporting period.



**Quick TIP** Loan guarantees are not included in the Schedule B Summary, but are carried forward in a lump sum to Line 17 of the Summary Page.

**Form 460**  
**Schedule C**

Schedule C Nonmonetary Contributions Received		Type or print in ink. Amounts may be rounded to whole dollars.		Statement covers period from <u>7/1/20XX</u> through <u>9/30/20XX</u>		SCHEDULE C CALIFORNIA FORM <b>460</b> Page <u>7</u> of <u>13</u> I.D. NUMBER <u>1001234</u>	
SEE INSTRUCTIONS ON REVERSE							
NAME OF FILER Committee to Elect Waters Mayor							
DATE RECEIVED	FULL NAME, STREET ADDRESS AND ZIP CODE OF CONTRIBUTOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CONTRIBUTOR CODE *	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	DESCRIPTION OF GOODS OR SERVICES	AMOUNT/FAIR MARKET VALUE	CUMULATIVE TO DATE CALENDAR YEAR (JAN 1 - DEC 31)	PER ELECTION TO DATE (IF REQUIRED)
8/17	Seaside TV Sales 420 16th Street Playa del Sol, CA 95888	<input type="checkbox"/> IND <input type="checkbox"/> COM <input checked="" type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		Television donated for auction	\$1,000	\$1,000	
7/1 thru 9/15	Transit Workers Union 1660 T Street Sacramento, CA 95816 ID #1003221	<input type="checkbox"/> IND <input checked="" type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		Employee Compensation	\$4,000	\$4,000	
Attach additional information on appropriately labeled continuation sheets.					SUBTOTAL \$	5,000	
<b>Schedule C Summary</b> 1. Amount received this period – itemized nonmonetary contributions. (Include all Schedule C subtotals.) ..... \$ <u>5,000</u> 2. Amount received this period – unitemized nonmonetary contributions of less than \$100 ..... \$ <u>-0-</u> 3. Total nonmonetary contributions received this period. (Add Lines 1 and 2. Enter here and on the Summary Page, Column A, Lines 4 and 10.) ..... <b>TOTAL \$</b> <u>5,000</u>							

\*Contributor Codes  
 IND – Individual  
 COM – Recipient Committee  
       (other than PTY or SCC)  
 OTH – Other (e.g., business entity)  
 PTY – Political Party  
 SCC – Small Contributor Committee

## How to Complete Schedule C Nonmonetary Contributions Received

Use Schedule C to report nonmonetary contributions received by the committee. Nonmonetary contributions are goods or services provided to the committee for which it does not pay the fair market value.

The fair market value is the amount the committee would pay for the goods or services on the open market; whatever it would cost any member of the general public to obtain the same good or service. (See Chapter 2 for assistance in determining the fair market value of a nonmonetary contribution.)

**Example** *Seaside TV Sales donated a television to your committee. The cost to Seaside TV for the television was \$500. Because it would have cost your committee \$1,000 to purchase the TV at fair market value, the nonmonetary contribution from Seaside TV Sales is \$1,000.*

### Examples of Nonmonetary Contributions

- Items donated for a garage sale, raffle, or auction.
- Signs, postage, and printing.

- Food and entertainment provided for a fundraiser.
- Use of office space, an automobile, or airplane.
- Discounts or rebates that are not extended to the general public.
- Mailing lists, mailings, and other advertising.
- Compensation paid by an employer to an employee who spends more than 10% of his or her compensated time in a calendar month working on behalf of a committee. Compensation includes gross wages paid and any benefits in lieu of wages, such as stock options or an annuity purchase. Compensation does not include routine fringe benefits, such as the employer's payments to a health plan or payroll taxes.
- Forgiveness of an accrued expense by the creditor.

(See Chapters 2 and 3 for exceptions, such as volunteer personal services, home/office fundraisers, and member communications.)

### Date Received

A nonmonetary contribution is received on the earlier of the following:

- The date that funds are spent by the contributor; or
- The date the candidate or committee obtains possession or control of the goods or services, or receives the benefit of the expenditure.

**Example** *A PAC, in coordination with your committee, printed a brochure advocating your candidate's election. The PAC delivered the brochures to your headquarters on February 22 and paid the bill for the printing on March 15. Your committee received the nonmonetary contribution on February 22.*

### **Contributor Information, Occupation/ Employer, and Amount Columns**

Itemize contributors of \$100 or more. If the contributor is an individual, provide occupation and employer information in addition to the contributor's name, street address, city, state, and zip code, the amount received this period, and the cumulative amount to date. (See Chapter 1 for restrictions on contributions received when the name, address, occupation, or employer information is missing.)

### **Contributor Codes**

For each itemized contributor, check the box indicating whether the contributor is an individual, committee, other (such as a business entity), or a political party. (The code "SCC" is applicable only to state candidates and committees.)

### **Description of Goods or Services**

Provide a brief description of the goods or services received.

### **Amount/Fair Market Value**

Report the value of the nonmonetary contribution received. (See Chapter 2 for assistance in determining the fair market value of a nonmonetary contribution.)

### **Cumulative to Date**

Enter the cumulative amount of contributions (including loans, loan guarantees, monetary and nonmonetary contributions) received from the contributor during the calendar year covered by the statement.

### **Per Election to Date**

Candidates subject to local contribution limits may be required to disclose the cumulative amount received from each contributor during a specified period. Check with the local filing officer to see what reporting obligations are required under local law.

### **Schedule C Summary**

The total of nonmonetary contributions reported on Line 3, Schedule C summary section, is reported on the Form 460 Summary Page as both a contribution (Line 4, Column A) and an expenditure (Line 10, Column A).

### **Answering Your Questions**

- Q. *What is the value of the time provided by a graphic artist who volunteers to design a logo for your committee?*
- A. The artist's time is not reportable because it constitutes volunteer personal services. However, if the artist is an employee of a business and spends more than 10% of his or her compensated time in a calendar month working on the design, the paid compensation becomes a nonmonetary contribution from the artist's employer.
- Q. *How do I determine the fair market value of a mailing list provided by another committee?*
- A. The most common way to determine the value is to contact a business from which similar mailing lists can be obtained.

### **Schedule D – Expenditures Supporting/ Opposing Other Candidates, Measures, and Committees**

Schedule D is a summary of payments reported on Schedules E, F, and H that are contributions or independent expenditures to support or oppose other candidates, measures, and committees. Types of expenditures include:

- A monetary contribution or loan to another candidate or committee.
- A payment to a vendor for goods or services for a candidate or committee (a nonmonetary contribution).
- A donation to a candidate or committee of goods on hand, or the payment of salary or expenses for a campaign employee who spends more than 10% of his or her compensated time in a calendar month working for another candidate or committee.
- A payment for a communication (e.g., a mailing, billboard, radio ad) that expressly advocates the election/passage or defeat of a clearly-identified candidate or ballot measure, but the payment is not made to, or at the behest of, the candidate or ballot measure committee. (See Chapter 3 regarding independent expenditures.)



**Candidates are prohibited from using campaign funds to make independent expenditures in support of or opposition to another candidate. If a primarily formed committee makes independent expenditures supporting or opposing a candidate it is not primarily formed to support or oppose, or a ballot measure, it may qualify as a different type of committee. Contact the FPPC toll-free at (866) 275-3772 for more information.**

### **Controlled Committees**

Do not report payments made to support the controlling candidate's own candidacy, or to

oppose the candidate's opponent(s), on Schedule D. Use Schedule E instead.

### **Primarily Formed Committees**

Payments made to support or oppose the candidate for which the committee is primarily formed may be reportable on Schedule D as either contributions or independent expenditures, depending on whether the payments were made at the behest of the candidate. (See Chapter 3 and Appendix 1.)

**Form 460  
Schedule D**

Schedule D Summary of Expenditures Supporting/Opposing Other Candidates, Measures and Committees				Statement covers period from <u>7/1/20XX</u> through <u>9/30/20XX</u>		SCHEDULE D CALIFORNIA FORM <b>460</b> Page <u>8</u> of <u>13</u> I.D. NUMBER 1001234	
SEE INSTRUCTIONS ON REVERSE							
NAME OF FILER Committee to Elect Waters Mayor							
DATE	NAME OF CANDIDATE, OFFICE, AND DISTRICT, OR MEASURE NUMBER OR LETTER AND JURISDICTION, OR COMMITTEE	TYPE OF PAYMENT	DESCRIPTION (IF REQUIRED)	AMOUNT THIS PERIOD	CUMULATIVE TO DATE CALENDAR YEAR (JAN. 1 - DEC. 31)	PER ELECTION TO DATE (IF REQUIRED)	
8/3	Committee to Support Bike Lanes Yes on Measure C City of Playa del Sol <input checked="" type="checkbox"/> Support <input type="checkbox"/> Oppose	<input checked="" type="checkbox"/> Monetary Contribution <input type="checkbox"/> Nonmonetary Contribution <input type="checkbox"/> Independent Expenditure		\$100	\$500		
8/12	Committee to Support Bike Lanes Yes on Measure C City of Playa del Sol <input checked="" type="checkbox"/> Support <input type="checkbox"/> Oppose	<input checked="" type="checkbox"/> Monetary Contribution <input type="checkbox"/> Nonmonetary Contribution <input type="checkbox"/> Independent Expenditure	Loan	\$400	\$500		
SUBTOTAL \$				500			
<b>Schedule D Summary</b>							
1. Itemized contributions and independent expenditures made this period. (Include all Schedule D subtotals.)					\$	\$500	
2. Unitemized contributions and independent expenditures made this period of under \$100					\$	-0-	
3. Total contributions and independent expenditures made this period. (Add Lines 1 and 2. Do not enter on the Summary Page.)					TOTAL \$	\$500	

**How to Complete Schedule D  
Summary of Expenditures Supporting/  
Opposing Other Candidates,  
Measures and Committees****Date**

Report the date the contribution or independent expenditure was made. A monetary contribution is made on the date it is mailed, delivered, or otherwise transmitted to the officeholder, candidate, or committee.

A nonmonetary contribution is made on the earlier of the following:

- The date an expenditure is made for the goods or services; or
- The date the candidate or committee receiving the contribution, or an agent, obtains possession or control of the goods or services.

**Example** Your committee, working on behalf of Friends of the Forest, arranges for the mailing of a campaign piece supporting their issue. The mailer is sent to voters directly from the mail house on September 4. On September 6, the mail house submits to you an invoice for payment.

*Your committee made a nonmonetary contribution to Friends on September 4 (the date Friends received the benefit of the expenditure).*

An independent expenditure is made on the earlier of the following:

- The date the payment is made; or
- The date the committee making the payment receives consideration in exchange for the expenditure(s) (e.g., when the advertisement appears).

The payment for a communication which is never transmitted is not an independent expenditure and need not be reported on Schedule D. Report the expenditure on Schedule E.

**Candidate and Office, Measure and  
Jurisdiction, or Committee**

If a total of \$100 or more is contributed or expended during a calendar year to support or oppose a single candidate, ballot measure, or a general purpose committee (e.g., a political party), disclose the name of the candidate and the office sought or held,



the number or letter and jurisdiction of the ballot measure, or the name of the general purpose committee. For each candidate or measure listed, indicate whether the payment was made to support or oppose the candidate or measure.

### Type of Payment

Check one of the boxes indicating the type of payment. If the payment is a nonmonetary contribution, provide a description of the payment.

### Amount This Period

Provide the amount(s) of contributions or independent expenditures made this period relative to each candidate, measure, or committee.

**Example** *Committee to Elect Waters for Mayor made a \$100 contribution to Committee to Support Bike Lanes, Yes on Measure C on October 3. In addition to reporting it on Schedule D, the expenditure is also reported on Schedule E.*

### Cumulative to Date Calendar Year

Report the cumulative amount contributed to or expended to support or oppose each itemized candidate, ballot measure, or committee since January 1 of the current calendar year.

If contributions are made to more than one election committee controlled by the same candidate, report the total amount contributed to all of the committees. Do not cumulate contributions made to a candidate and to that candidate's controlled ballot measure committee, and do not cumulate independent expenditures and contributions made to support a candidate.

**Example** *Tyson Tribe has two committees: one for his 2004 election to the city council, and one to raise funds for reelection in 2008. If your committee*

*contributes to both, the amounts you contribute are cumulated on Schedule D.*

### Per Election to Date

A local ordinance may require committees in that jurisdiction to report the cumulative amount contributed to a local candidate during a specified period. The filing officer, such as the city clerk or county registrar, should have the information. In addition, if contributions were made to state candidates of \$100 or more during a state election cycle, the cumulative amount contributed during the election cycle is reported in this column.

### Contribution of Goods Where No Payment Is Made

If goods on hand are contributed to another candidate or committee (e.g., paper, copier), describe the goods or services in the "Description" column, and disclose the fair market value of the contribution.

If, during a calendar year, an officeholder or candidate uses **personal** funds to make contributions of \$10,000 or more, or independent expenditures of \$1,000 or more, to support or oppose **other** officeholders, candidates, committees, or ballot measures (including a controlled ballot measure committee), the candidate must file a Major Donor and Independent Expenditure Committee Campaign Statement (Form 461). These payments are not reported on Schedule D. (See the FPPC's Information Manual for Major Donor and Independent Expenditure Committees for reporting information.)

### Answering Your Questions

Q. *Must a candidate file Form 461 (Major Donor and Independent Expenditure Committee Campaign Statement) if he or she makes personal contributions to his or her controlled campaign committee of \$10,000 or more?*

A. No.

Q. *Must the spouse of a candidate file Form 461 if he or she makes personal contributions to his or her spouse's campaign of \$10,000 or more?*

A. If the spouse makes contributions from community funds, the spouse is not required to file as a major donor on Form 461. If the spouse makes contributions from legally separate funds, Form 461 is required.

Q. *Must a candidate file Form 461 if he or she makes personal contributions to his or her controlled **ballot measure committee** of \$10,000 or more?*

A. Yes.

Q. *Must a candidate file Form 461 if he or she makes personal contributions to other candidates and committees which total less than \$10,000, and makes contributions to his or her own committee, and all contributions combined equal \$10,000 or more?*

A. No.

### **Schedule E – Payments Made and Schedule F – Accrued Expenses (Unpaid Bills)**

An expenditure is “made” on the date the payment is made or the date the committee receives the goods or services, whichever is earlier. Expenditures of campaign funds must have a political, legislative, or governmental purpose. (See Chapter 9.)

Use Schedule E to report money spent by the committee during the reporting period. Do not use Schedule E to report the repayment of loans received; use Schedule B, Part 1 instead. Also, do not use Schedule E when reporting loans made to other candidates, officeholders, and committees; use Schedule H instead.

Use Schedule F to report amounts owed by the committee for goods or services received

but not paid for by the end of the reporting period.

**(Example)** *During October and November, you:*

- (a) Paid a deposit on a room for a fundraiser to be held January 10;*
- (b) Ordered and received the fundraiser invitations for which you were billed but had not made a payment by December 31; and*
- (c) Ordered, but did not receive, flowers for the fundraiser for which you will be billed at the end of January.*

*On your semi-annual statement covering the period ending December 31, report the payment for the room deposit on Schedule E. Because you received the invitations but had not paid for them by December 31, disclose the outstanding amount on Schedule F. The cost of the flowers will not be reported until the next reporting period because you did not pay for nor receive the flowers during the period covered by the statement.*

Unpaid administrative overhead expenses of the committee, such as rent, utilities, phones, or employee salaries, need not be reported on Schedule F if the committee has not received a bill in the normal course of business or if the due date for the payment is after the closing date of the statement. Regular administrative overhead does not include contracts for services such as accounting, legal, campaign consulting, and public relations.

**(Example)** *On June 15, your committee received two bills for June services. One bill was from an outside accounting firm and the other was for office rent. The due date for both invoices is July 15. If, on June 30, the committee has not paid the two bills, the bill from the outside accounting firm is reported on Schedule F as*

*an accrued expense on your semi-annual statement; the rent bill, however, is not.*

## **General Rules**

### **Information Required**

Itemize each payment or accrued expense of \$100 or more to a single payee, and any payments totaling \$100 or more for a single product or service made during the period.

If the committee has entered into an agreement to make payments over time for a product or service, other than general administrative expenses such as rent and utilities, the unpaid balance may be reportable on Schedule F as an accrued expense.

### **Savings Accounts/Certificates of Deposit/ Money Market Accounts**

Do not report on Schedule E the transfer of campaign funds into a savings account, certificate of deposit, money market account, or the purchase of any other asset that can be readily converted to cash. Report these amounts as cash on hand on the Summary Page, Line 16.

### **Transfers**

Report transfers of funds to another committee controlled by the candidate on Schedule E. There are restrictions on transfers of surplus funds (see Chapter 9) and on transfers of funds to run for state office. See FPPC's Information Manual for State Candidates (Manual 1).

### **Contributions and Independent Expenditures**

If the committee makes contributions and/or independent expenditures to support or oppose other candidates, officeholders, or committees, in addition to reporting the payments or accrued expenses on Schedule E or F, complete Schedule D. For payments made for goods or services that are

nonmonetary contributions or independent expenditures, also identify the candidate, committee, or ballot measure supported or opposed by the expenditure in the "Description of Payment" column on Schedule E or F.

When a primarily formed committee makes a payment for a communication that expressly advocates support for the candidate for whom the committee is formed, the payment is reported as a contribution or independent expenditure. As discussed in Chapter 3, that determination is a factual one depending on whether the payment was made at the behest of the candidate. Refer to Supplemental Independent Expenditure Report (Form 465) and Late Independent Expenditure Report (Form 496) for further reporting instructions.

If a primarily formed committee makes contributions (including loans) or independent expenditures to support or oppose other candidates, officeholders, committees, or ballot measures, it may qualify as another type of committee, e.g., a general purpose committee, which has different disclosure obligations. Call the FPPC toll-free at (866) 275-3772 for assistance.

### **Subvendor Payments**

Whenever an agent or independent contractor (such as a campaign worker, consulting firm, or advertising agency) makes an expenditure, or incurs a debt, of \$500 or more on behalf of the committee, the expenditure must be reported in the same detail as if it had been made directly by the committee. These are commonly known as "subvendor payments." Following are some examples of the types of subvendor payments that must be itemized. The committee also must obtain and keep receipts, invoices, and other documentation of subvendor payments. (See Chapter 1.)

- Development of campaign strategy;
- Design or management of campaign literature or advertising;
- Advertising time or space; and
- Surveys, polls, signature gathering, and door-to-door solicitation of voters.

Agents and independent contractors must provide the committee with the required payment information **no later than** three working days prior to when the campaign statement must be filed (or within 24 hours for a late contribution or a late independent expenditure). Expenditures made by the agent or independent contractor for its own overhead and operating expenses need not be itemized.

In many cases, funds paid to an agent or independent contractor in one reporting period will not be used by the agent or contractor until a subsequent reporting period. Report payments to the agent/contractor on Schedule E of the campaign statement covering the period in which the payment was made. When the agent/contractor spends the money, report subvendor payments on the campaign statement covering the period in which the agent/contractor made the expenditures; itemize payments made by the agent/contractor of \$500 or more.

Subvendor payments are most commonly reported on Schedule G, but may be reported on Schedule E or F along with the payment made or owed to the agent/contractor. When itemizing subvendor payments on Schedule E or F, do not include the payments in the “Amount Paid” column, as this will inflate expenditure totals.

**(Example)** *An agent purchased \$535 worth of flowers, \$250 worth of postage, and \$100 worth of balloons for a fundraiser. Itemize the agent’s name and address on Schedule E (or Schedule F if the*

*agent was not reimbursed during the reporting period), provide a code or a description of the expenditures, and the amount being reimbursed: \$885. In addition, on Schedule G, itemize the name and address of the florist, enter the code FND or provide a description of the expenditure, and the amount paid to the florist: \$535.*

### Credit Card Payments

When reporting payments to a credit card company, report the name, street address, city, state, zip code, and the amount of payment. In addition, provide the name, street address, city, state, and zip code of any vendor that received \$100 or more, the amount paid to each vendor itemized, and a code or description of the payment. If a payment on the credit card has not been made by the end of the reporting period, or only partial payment has been made, report the amount outstanding to the credit card company on Schedule F. Payments to the credit card company should be reflected on Schedule E, when payments are made, and Schedule F, when there is a balance still owing at the end of the reporting period. Vendors are not required to be listed more than one time.

**(Example)** *Sandra’s committee for city council used the campaign credit card on December 28 at two different vendors to purchase office supplies and to have invitations to a fundraiser printed. The printing job cost \$560, while the office supplies were under \$100. Since the committee did not make a payment on the credit card by December 31, the end of the reporting period, the amount owed is reported on Schedule F. In addition to the total amount owed to the financial institution that issued the credit card, the committee also itemizes the printer, since the amount owed is \$100 or more. The committee will report payments it makes to the financial institution, but does not reitemize any vendors.*

### **Contingency Payments**

If the committee has entered into an agreement to pay a contingency fee, such as a bonus to a consultant if the campaign is successful, report the fee amount on Schedule F only if it is outstanding at the end of the campaign. The fee is not required to be reported as an accrued expense until it is due.

### **Controlled Committee – Reimbursements Candidates**

Candidates may not use their personal funds for campaign expenses (except for filing and ballot statement fees) without first depositing them into the campaign bank account.

### **Volunteers, Employees, Agents and Contractors**

Volunteers (including a candidate's spouse), employees, and agents or independent contractors, e.g., a consultant or an advertising agent, may be reimbursed for goods, services, or travel expenses when the following criteria are met:

- The treasurer is provided with a dated receipt and a written description of each expenditure prior to reimbursement;
- The reimbursement is paid within 45 calendar days after the expenditures are made; and
- There is a written contract between the committee and the agent/independent contractor providing for the reimbursement of expenditures. (Volunteers and employees do not need a written contract.)

If the reimbursement does not occur within 45 calendar days, the expenditure is considered a nonmonetary contribution from the volunteer, paid employee, or agent/independent contractor, unless the person seeking reimbursement has made a good faith effort to obtain reimbursement and is unable to collect from the committee.

### **Officeholders**

Officeholders may be reimbursed for expenses related to holding office paid for from personal funds when the following criteria are met. (See Chapter 9.)

- The officeholder provides the committee's treasurer with a dated receipt and a written description of the expenditure; and
- Reimbursement occurs:
  - For a monetary expenditure: Within 90 calendar days after the officeholder incurs the expense.
  - For a credit card or charge account: Within 90 calendar days of the end of the billing period.

If the reimbursement does not occur within the 90-day period, the amount must be reported as a nonmonetary contribution from the officeholder to the committee and no reimbursement may occur.

An officeholder may be reimbursed from either the controlled committee campaign bank account established for election to the incumbent term of office, or from a controlled committee bank account established for a different election to the same office, if all of the conditions mentioned above are met. When reporting reimbursements to the officeholder, subvendor payments of \$100 or more must be itemized.



## Form 460 Schedule E

Schedule E Payments Made		Type or print in ink. Amounts may be rounded to whole dollars.		Statement covers period from 7/1/20XX through 9/30/20XX		SCHEDULE E CALIFORNIA FORM 460 Page 9 of 13 I.D. NUMBER 1001234	
SEE INSTRUCTIONS ON REVERSE							
NAME OF FILER Committee to Elect Waters Mayor							
<b>CODES:</b> If one of the following codes accurately describes the payment, you may enter the code. Otherwise, describe the payment.							
<div style="display: flex; flex-wrap: wrap;"> <div style="width: 33%;">           CMP campaign paraphernalia/misc.            CMB campaign consultants            CTB contribution (explain nonmonetary)*            CVC civic donations            FLE candidate filing/ballot fees            FND fundraising events            IND independent expenditure supporting/opposing others (explain)*            LEG legal defense            LIT campaign literature and mailings         </div> <div style="width: 33%;">           MBR member communications            MTG meetings and appearances            OFC office expenses            PET petition circulating            PHO phone banks            POL polling and survey/research            POS postage, delivery and messenger services            PRO professional services (legal, accounting)            PRT print ads         </div> <div style="width: 33%;">           RAD radio airtime and production costs            RFD returned contributions            SAL campaign workers' salaries            TEL t.v. or cable airtime and production costs            THC candidate travel, lodging, and meals            TRS staff/spouse travel, lodging, and meals            TSF transfer between committees of the same candidate/sponsor            VOT voter registration            WEB information technology costs (internet, e-mail)         </div> </div>							
NAME AND ADDRESS OF PAYEE (IF COMMITTEE, ALSO ENTER I.D. NUMBER)		CODE OR		DESCRIPTION OF PAYMENT		AMOUNT PAID	
California Credit Union (Mastercard) 544 So. Oak Street Sun City, CA 95886						\$12,500	
Subvendor: Sunshine Press \$12,000 642 Lincoln Way Playa del Sol, CA 95889		LIT					
Committee to Support Bike Lanes, Yes on Measure C 555 Westhaven Street Playa del Sol, CA 95888		CTB		ID #206703 City of Playa del Sol		\$100	
Conseco & Schwartz Consultants 161 P Street Sacramento, CA 95814		PRO		See Schedule G for subvendors		\$15,000	
Megan Waters 100 Sandburg Street Playa del Sol, CA 95888				Reimbursement of filing fee		\$1,200	
* Payments that are contributions or independent expenditures must also be summarized on Schedule D.						SUBTOTAL \$ 28,800	
<b>Schedule E Summary</b>							
1. Itemized payments made this period. (Include all Schedule E subtotals.)						\$ 28,800	
2. Unitemized payments made this period of under \$100						\$ -0-	
3. Total interest paid this period on loans. (Enter amount from Schedule B, Part 1, Column (e).)						\$ 100	
4. Total payments made this period. (Add Lines 1, 2, and 3. Enter here and on the Summary Page, Column A, Line 6.)						TOTAL \$ 28,900	

## How to Complete Schedule E Payments Made

### Name and Address of Payee

Itemize each payment of \$100 or more made to a single payee during the reporting period, and any payments totaling \$100 or more made during the period for a single product of service. Include the name, street address, city, state, and zip code of the payee. Do not use a post office box number when reporting the address of a payee or creditor.

### Code or Description of Payment

When itemizing payments, provide either a code or a description of the payment. Expenditure codes are explained in detail in the Form 460, Schedule E instructions. If none of the codes listed on Schedule E fully explains the expenditure, leave the code column blank and provide a brief description of the goods or services purchased.

If several expenditures are made to one vendor during the same reporting period, all of the payments to the vendor may be

reported in a single record. When coding the expenditures, use the code that represents the largest share of the expenditures, and the description field for the other codes or a description. Alternatively, each expenditure may be reported separately by category.

### Payment of Accrued Expenses

When paying accrued expenses previously reported on Schedule F, report all payments on Schedule E, itemizing at \$100. Subvendor information is only required to be reported once, and does not need to be reitemized on Schedule E if it was disclosed on Schedule F of a previous report.

### Schedule E Summary

The total amount of expenditures is reported on Line 4 of the summary section of Schedule E and on the Form 460 Summary Page, Column A, Line 6. If the committee is paying interest on an outstanding loan, in addition to reporting the amount on Schedule B, Part 1, Column (e), also report the amount on Line 3 of the summary section of Schedule E.

## Form 460 Schedule F

Schedule F Accrued Expenses (Unpaid Bills)		Type or print in ink. Amounts may be rounded to whole dollars.		Statement covers period from <u>7/1/20XX</u> through <u>9/30/20XX</u>		SCHEDULE F CALIFORNIA FORM <b>460</b> Page <u>10</u> of <u>13</u> I.D. NUMBER <u>1001234</u>	
SEE INSTRUCTIONS ON REVERSE							
NAME OF FILER Committee to Elect Waters Mayor							
<b>CODES:</b> If one of the following codes accurately describes the payment, you may enter the code. Otherwise, describe the payment. <div style="display: flex; flex-wrap: wrap;"> <div style="width: 33%;"> <b>CMF</b> campaign paraphernalia/misc.  <b>CNS</b> campaign consultants  <b>CTB</b> contribution (explain nonmonetary)*  <b>CVC</b> civic donations  <b>FL</b> candidate filing/ballot fees  <b>FND</b> fundraising events  <b>IND</b> independent expenditure supporting/opposing others (explain)*  <b>LEG</b> legal defense  <b>LIT</b> campaign literature and mailings         </div> <div style="width: 33%;"> <b>MR</b> member communications  <b>MTG</b> meetings and appearances  <b>OFC</b> office expenses  <b>PET</b> petition circulating  <b>PHO</b> phone banks  <b>POL</b> polling and survey research  <b>POS</b> postage, delivery and messenger services  <b>PRO</b> professional services (legal, accounting)  <b>PRF</b> print ads         </div> <div style="width: 33%;"> <b>RAD</b> radio airtime and production costs  <b>RFD</b> returned contributions  <b>SAL</b> campaign workers' salaries  <b>TEL</b> t.v. or cable airtime and production costs  <b>TRC</b> candidate travel, lodging, and meals  <b>TRS</b> staff/spouse travel, lodging, and meals  <b>TSP</b> transfer between committees of the same candidate/sponsor  <b>VOT</b> voter registration  <b>WEB</b> information technology costs (internet, e-mail)         </div> </div>							
NAME AND ADDRESS OF CREDITOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CODE OR DESCRIPTION OF PAYMENT	(a) OUTSTANDING BALANCE BEGINNING OF THIS PERIOD	(b) AMOUNT INCURRED THIS PERIOD	(c) AMOUNT PAID THIS PERIOD (ALSO REPORT ON E)	(d) OUTSTANDING BALANCE AT CLOSE OF THIS PERIOD		
Sunflowers & More 691 Sunny Meadows Way Playa del Sol, CA 95888	FND	\$200	0	\$200	0		
Bank of the Sun (Visa) 544 So. Maple Street Sun City, CA 95886		0	\$1,000	0	\$1,000		
Subvendor: Carla's Cards \$280 749 Seashore Drive Playa del Sol, CA 95888	LIT						
* Payments that are contributions or independent expenditures must also be summarized on Schedule D.		SUBTOTALS \$		200	\$ 1,000	\$ 200	\$ 1,000
<b>Schedule F Summary</b>							
1. Total accrued expenses incurred this period. (Include all Schedule F, Column (b) subtotals for accrued expenses of \$100 or more, plus total unitemized accrued expenses under \$100.)			INCURRED TOTALS \$ <u>1,000</u>				
2. Total accrued expenses paid this period. (Include all Schedule F, Column (c) subtotals for payments on accrued expenses of \$100 or more, plus total unitemized payments on accrued expenses under \$100.)			PAID TOTALS \$ <u>(200)</u>				
3. Net change this period. (Subtract Line 2 from Line 1. Enter the difference here and on the Summary Page, Column A, Line 9.)			NET \$ <u>800</u> <small>May be a negative number</small>				

## How to Complete Schedule F Accrued Expenses (Unpaid Bills)

### Name and Address of Creditor

Itemize each accrued expense of \$100 or more owed to a single creditor. Provide the name, street address, city, state, and zip code of the creditor. Do not use post office box numbers. Continue to list an unpaid bill until it is paid.

### Code or Description of Payment

When itemizing accrued expenses, provide either a code or a description of the outstanding payment. Expenditure codes are explained in detail in the Form 460, Schedule E instructions. If none of the codes listed on Schedule F fully explains the outstanding payment, leave the code column blank and provide a brief description of the goods or services.

If several accrued expenses are owed to one vendor during the same reporting period, all of the accrued expenses to the vendor may

be reported in a single record. When coding accrued expenses, use the code that represents the largest share of the accrued expenses, and the description field for the other codes or a description. Alternatively, each expenditure may be reported separately by category.

### Amount Columns

For each itemized accrued expense, report any outstanding balance remaining for the accrued expense from the previous period in column (a), the amount of new accrued expenses incurred this period in column (b), the amount paid this period in column (c), and any outstanding balance at the close of the period in column (d).

When payments on accrued expenses are made, in addition to itemizing payments of \$100 or more on Schedule F, itemize the payments on **Schedule E**. Include unitemized payments on accrued expenses on Line 2 of the summary section of Schedule E.

### Estimating Accrued Expenses

If the exact amount of a debt or obligation is unknown, an estimate may be reported. When the exact amount is known the committee must 1) amend the statement on which the estimated amount was reported; or 2) make an adjustment on the next campaign statement by showing the difference between the estimated amount and the actual amount in column (b), Amount Incurred This Period. If the actual amount is less than the estimate, the amount listed in column (b) should be a negative number and subtracted from the totals. When reporting estimated amounts or corrections to estimated amounts, note that fact on the campaign statement.

**(Example)** *On its second preelection statement, the Richards for Treasurer committee reported an estimated accrued expense of \$5,000 owed to ABC Printing. An invoice was received during the next reporting period showing the actual amount owed as \$4,500. On Schedule F, column (a) of its next statement, the committee will report an outstanding accrued expense of \$5,000. In column (b), the amount incurred this period will be a negative \$500. The committee paid the entire bill and therefore will report \$4,500 as paid this period in column (c), with a zero balance in column (d).*

### Forgiven Accrued Expenses or Third Party Payments

If a creditor reduces or forgives a debt previously reported on Schedule F, or if another person pays a debt for the committee:

- Indicate that the debt was forgiven, reduced, or paid by a third party and write “See Schedule C” in the “Description of Payment” column. Also report the creditor/payor and the amount as a nonmonetary contribution on Schedule C.

- Report the amount forgiven, reduced, or paid by a third party in the “Amount Paid This Period” column and indicate that it was a forgiveness or third party payment **or** report the amount as a negative number in the “Amount Incurred This Period” column. Do not report the amount on Schedule E.

If the decision to forgive or reduce the debt is based on a bona fide business judgment that all or part of the debt is uncollectible, the creditor may not be making a contribution. Because this is a factual determination, call the FPPC toll-free at (866) 275-3772 for advice.

### Outstanding Accrued Expenses

Line 9, Column B of the Summary Page should reflect the total of all outstanding accrued expenses. Accrued expenses are carried forward on future statements until paid.

### Schedule F Summary

Line 3 of the summary section of Schedule F will be a negative amount when payments on accrued expenses are more than the amount of new accrued expenses. Transfer the amount to the Summary Page, Column A, Line 9 as a negative amount and subtract it from the figure in Column B of the previous campaign statement to determine the figure for Column B, Line 9 of this statement.

### Answering Your Questions

- Q. *When are unpaid bills reportable as accrued expenses?*
- A. The basic rule is that you must report an accrued expense any time you have received goods or services but have not paid for them by the end of the reporting period.
- Q. *What if I have not received an invoice from the vendor yet?*

A. If you have received the goods or services, you must report the accrued expense even if you have not received an invoice. If you do not know the exact amount, you may estimate the amount of the expense. When reporting an estimate, note that fact on Schedule F.

Q. *We have a contract to pay our campaign consultant \$1,000 per month. If the closing date of the campaign statement falls during the middle of the month, say March 17, must we report an accrued expense for the period March 1 through March 17?*

A. No. When you have agreed in writing to pay a contractor a set amount at regular intervals, it is not necessary to prorate the amount owed to the contractor if the reporting period closes before the end of the contract period.

Q. *When an accrued expense is owed and there are subvendor payments, when are the subvendors reported? For example, if we report an accrued expense owed on a credit card and list the subvendors, must we reitemize the subvendors again on Schedules E and F when the accrued expense is paid?*

A. No. It is not necessary to reitemize subvendors when payments are made on accrued expenses, or if an accrued expense is reported on more than one statement. In this example, the subvendors must be reported on the first statement disclosing the accrued expense owed to the credit card company. On subsequent statements, only the credit card company must be itemized.

## Chapter 6 — Committee Report - Form 460

### Form 460 Schedule G

Schedule G Payments Made by an Agent or Independent Contractor (on Behalf of This Committee)		Type or print in ink. Amounts may be rounded to whole dollars.	Statement covers period from <u>7/1/20XX</u> through <u>9/30/20XX</u>	SCHEDULE G CALIFORNIA FORM <b>460</b> Page <u>11</u> of <u>13</u> I.D. NUMBER <u>1001234</u>
SEE INSTRUCTIONS ON REVERSE				
NAME OF FILER Committee to Elect Waters Mayor				
NAME OF AGENT OR INDEPENDENT CONTRACTOR Conseco & Schwartz Consultants				
<b>CODES:</b> If one of the following codes accurately describes the payment, you may enter the code. Otherwise, describe the payment.				
OMP campaign paraphernalia/misc.	MBR member communications	RAD radio airtime and production costs		
CNS campaign consultants	MTG meetings and appearances	RFD returned contributions		
CTB contribution (explain nonmonetary)*	OFC office expenses	SAL campaign workers' salaries		
CVC civic donations	PET petition circulating	TEL t.v. or cable airtime and production costs		
FIL candidate filing/ballot fees	PHO phone banks	TRC candidate travel, lodging, and meals		
FND fundraising events	POL polling and survey research	TRS staff/spouse travel, lodging, and meals		
IND independent expenditure supporting/opposing others (explain)*	POS postage, delivery and messenger services	TSF transfer between committees of the same candidate/sponsor		
LEG legal defense	PRO professional services (legal, accounting)	VOT voter registration		
LIT campaign literature and mailings	PRT print ads	WEB information technology costs (internet, e-mail)		
* Payments that are contributions or independent expenditures must also be summarized on Schedule D.				
NAME AND ADDRESS OF PAYEE OR CREDITOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)		CODE OR	DESCRIPTION OF PAYMENT	AMOUNT PAID
KSUN Radio 676 Rue Le Soleil Playa del Sol, CA 95888		RAD		\$600
Beach News 1825 Sunflower Drive Strand, CA 95889		PRT		\$13,000
Attach additional information on appropriately labeled continuation sheets.				TOTAL* \$ \$13,600
* Do not transfer to any other schedule or to the Summary Page. This total may not equal the amount paid to the agent or independent contractor as reported on Schedule E.				

### Schedule G – Payments Made by an Agent or Independent Contractor

Use Schedule G to report payments made on behalf of the committee by agents (such as campaign workers) and independent contractors (such as a consulting firm or an advertising agency). This schedule may be used in lieu of itemizing these amounts on Schedule E or F.

#### General Rules

##### Who Completes Schedule G

Schedule G may be completed by the agent or independent contractor and given to the committee, or it may be completed by the committee from information provided by the agent or independent contractor.

#### Deadline

Agents and independent contractors must provide the committee with the required payment information no later than three working days prior to the filing deadline of the campaign statement (or within 24 hours for a late contribution or late independent expenditure).

### How to Complete Schedule G

#### Name and Address of Payee or Creditor

Itemize payments of \$500 or more made by the agent or independent contractor. Provide the name, street address, city, state, and zip code of the payee. Do not use post office box numbers.

See the general rules for Schedules E and F for additional information.

Do not transfer Schedule G totals to any other schedule or to the Summary Page.



**Form 460**  
**Schedule H**

Schedule H Loans Made to Others*		Type or print in ink. Amounts may be rounded to whole dollars.		Statement covers period from <u>7/1/20XX</u> through <u>9/30/20XX</u>		SCHEDULE H CALIFORNIA FORM <b>460</b>		
SEE INSTRUCTIONS ON REVERSE						Page <u>12</u> of <u>13</u>		
NAME OF FILER Committee to Elect Waters Mayor						I.D. NUMBER 1001234		
FULL NAME, STREET ADDRESS AND ZIP CODE OF RECIPIENT (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	(a) OUTSTANDING BALANCE BEGINNING THIS PERIOD	(b) AMOUNT LOANED THIS PERIOD	(c) REPAYMENT OR FORGIVENESS THIS PERIOD*	(d) OUTSTANDING BALANCE AT CLOSE OF THIS PERIOD	(e) INTEREST RECEIVED	(f) ORIGINAL AMOUNT OF LOAN	(g) CUMULATIVE LOANS TO DATE
Committee to Support Bike Lanes, Yes on Measure C 555 Westhaven Street Playa del Sol, CA 95888 #206703		\$ - 0 -	\$ 400	<input type="checkbox"/> PAID \$ - 0 - <input type="checkbox"/> FORGIVEN \$ - 0 -	\$ 400	5 % RATE	\$ 400	CALENDAR YEAR \$ 400 PER ELECTION**
				DATE DUE			8/12/XX DATE INCURRED	
*Loans that are contributions to another candidate or committee must also be summarized on Schedule D. Loans forgiven must also be reported on Schedule E.		SUBTOTALS			\$ 400	\$ - 0 -	\$ 400	\$ - 0 -

**Schedule H Summary**

1. Loans made this period ..... \$ 400  
(Total Column (b) plus unitemized loans of less than \$100.)

2. Payments received on loans ..... \$ -0-  
(Total Column (c) plus unitemized payments of less than \$100.)

3. Net change this period. (Subtract Line 2 from Line 1.) ..... **NET \$ 400**  
(Enter the net here and on the Summary Page, Column A, Line 7.)

## Schedule H – Loans Made to Others

Schedule H is for reporting loans made by the committee. Outstanding loans are reported on each campaign statement until they are paid.

### General Rules

Generally, campaign funds may be used to make loans to other candidates, officeholders, or bona fide charitable, educational, civic, religious, or similar tax-exempt non-profit organizations. There are restrictions on loans to any other person, including a candidate who controls the committee, or to a non-profit organization that is affiliated with a candidate, the treasurer, or other committee officials.

A primarily formed committee that makes contributions, including loans, to candidates, officeholders, or committees (other than the candidate(s) for which the committee is primarily formed) may qualify as a different kind of committee with different reporting obligations. Call the FPPC toll-free at (866) 275-3772 for assistance.

Because a loan is considered a contribution, loans to candidates are subject to applicable state or local contribution limits.

## How to Complete Schedule H

### Recipient Information

For each loan of \$100 or more that was made or was outstanding during the reporting period, disclose the recipient's name and address and, if the recipient is an individual, his or her occupation and employer or, if self-employed, the name of the business.

### (a) Outstanding Balance Beginning This Period

Enter the outstanding loan balance at the beginning of this reporting period (Column (d) of the last report filed). If the loan was received this period, Column (a) should be left blank.

### (b) Amount Loaned This Period

Enter the amount loaned to the recipient during this reporting period. If this loan was made in a previous reporting period, Column (b) should be left blank.

### (c) Repayment or Forgiveness This Period

Enter the amount of any reduction of the loan during this reporting period. Indicate whether

the loan was paid or forgiven. If the committee forgives a loan, also report the transaction on Schedule E and, if the recipient of the loan is a candidate or committee, report the forgiveness as a contribution on Schedule D.

### **(d) Outstanding Balance at Close of This Period**

Enter the outstanding balance of the loan at the close of this reporting period. Enter the due date, if any.

### **(e) Interest Received**

Enter the interest rate and amount of interest received on the loan during this reporting period. Interest received is reported separately from payments received on the loan principal. Interest received is also transferred to the Schedule I Summary.

### **(f) Original Amount of Loan**

Enter the original amount of the loan and the date it was made. If this is the first time the loan is being reported, this will be the same amount as reported in Column (b).

### **(g) Cumulative Loans to Date**

For each loan that is a contribution, enter the cumulative amount of contributions (including loans, loan guarantees, monetary and nonmonetary contributions) made to the recipient during the calendar year covered by the statement. If the recipient is subject to state contribution limits, also enter the total amount contributed in connection with each election and identify the election year. Because loans are contributions, the total amount of contributions made to a state candidate's committee, including loans, may not exceed the applicable limit. (Loans to candidates or other committees must also be reported on Schedule D.)

## **Schedule H Summary**

Line 3 of the summary section of Schedule H will be a negative amount when payments

received this period are greater than the amount of new loans made. Transfer the amount to the Summary Page, Column A, Line 7 as a negative figure and subtract this amount from the figure in Column B, Line 7 on the previous statement filed to determine the amount to report in Column B, Line 7 of this statement.

## **Schedule I – Miscellaneous Increases to Cash**

Report on Schedule I increases to the committee's cash position that are not monetary contributions, loans, or repayments of loans made to others.

### **Examples**

- Proceeds, up to the fair market value, of items sold at a garage sale or auction.
- Refunds received on deposits, such as a telephone or room rental deposit or from over-payment of bills.
- Interest received or credited to a checking or savings account or other time deposit.
- Interest payments received on loans made to others.
- Receipts from the sale of committee assets.
- Transfers of funds received by a controlled committee from another committee controlled by the same candidate. However, there are special rules for transferring funds to a committee for state office. (See Manual 1.)

## **General Rules**

### **Donated Items**

When reporting sources who have purchased donated items, e.g., items sold at a garage sale, report the amount received, up to the fair market value, on Schedule I. Any amount in excess of the fair market value is a contribution and reported on Schedule A.

**Form 460**  
**Schedule I**

Schedule I Miscellaneous Increases to Cash		Type or print in ink. Amounts may be rounded to whole dollars.	Statement covers period from <u>7/1/20XX</u> through <u>9/30/20XX</u>	SCHEDULE I CALIFORNIA FORM <b>460</b> Page <u>13</u> of <u>13</u> I.D. NUMBER <u>1001234</u>
SEE INSTRUCTIONS ON REVERSE				
NAME OF FILER Committee to Elect Waters Mayor				
DATE RECEIVED	FULL NAME AND ADDRESS OF SOURCE (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	DESCRIPTION OF RECEIPT	AMOUNT OF INCREASE TO CASH	
9/19	Gail Winds 100 Sycamore Street Playa del Sol, CA 95888	Purchase of TV	\$1,000	
9/20	Waters for City Council 10 Parkway Plaza Playa del Sol, CA 95888	ID #983924 Transfer of funds	\$3,000	
Attach additional information on appropriately labeled continuation sheets.			SUBTOTAL \$ 4,000	
<b>Schedule I Summary</b>				
1. Itemized increases to cash this period. ....			\$	4,000
2. Unitemized increases to cash of under \$100 this period. ....			\$	-0-
3. Total of all interest received this period on loans made to others. (Schedule H, Column (e).) ....			\$	4,000
4. Total miscellaneous increases to cash this period. (Add Lines 1, 2, and 3. Enter here and on the Summary Page, Line 14.) ....			TOTAL \$	4,000

**(Example)** *Gail Winds purchased a television donated by Seaside TV Sales at your committee's garage sale. The donated television was previously reported on Schedule C with a fair market value of \$1,000. Gail paid \$1,100 for the television. Report the fair market value of \$1,000 on Schedule I and itemize the additional \$100, the amount over the fair market value, as a contribution on Schedule A.*

### Uncashed Checks

If the committee writes a check that is never deposited or negotiated, report the amount of the uncashed check on Schedule I.

### Decreases to Cash

All decreases to cash must be reported as expenditures on Schedule E or H.

## How to Complete Schedule I Miscellaneous Increases to Cash

### Date

Report the date the committee received the miscellaneous receipt.

### Source Information

Itemize sources of \$100 or more. Provide the full name, street address, city, state, and zip code of the source. Post office box numbers are not acceptable.

### Description

Provide a description of the receipt, e.g., refund on room deposit for fundraiser.

### Amount

Enter the amount of the receipt.

### Schedule I Summary

The total amount of miscellaneous increases to cash is reported on Line 4 of the summary section of Schedule I and on the Summary Page, Column A, Line 14.

### Authority

The following Government Code sections and Title 2 regulations provide authority for the preceding information in this chapter:

### Government Code Sections

- 81004.5 *Reports and Statements; Amendments.*
- 82013 *Committee.*
- 82015 *Contribution.*
- 82018 *Cumulative Amount.*
- 82025 *Expenditure.*
- 82025.5 *Fair Market Value.*
- 82044 *Payment.*
- 84105 *Notification of Contributors.*
- 84211 *Contents of Campaign Statement.*
- 84212 *Forms; Loans.*
- 84213 *Candidate Verification.*
- 84216 *Loans.*
- 84216.5 *Loans Made by a Candidate or Committee.*
- 84302 *Contributions by Intermediary or Agent.*
- 84303 *Expenditures by Agent or Independent Contractor.*
- 84306 *Contributions Received by Agents of Candidates and Committees.*
- 85201 *Campaign Bank Account.*
- 85308 *Family Contributions.*
- 85501 *Prohibition on Independent Expenditures by Candidate Controlled Committees.*
- 85700 *Donor Information Requirements; Return of Contributions.*
- 89511.5 *Use of Personal Funds for Incumbent Elected Officers.*
- 89515 *Use of Campaign Funds for Donations and Loans.*

### Title 2 Regulations

- 18116 *Reports and Statements; Filing Dates.*
- 18215 *Contribution.*
- 18215.1 *Contributions; When Aggregated.*
- 18216 *Enforceable Promise to Make a Payment.*

- 18421 *Cash Equivalents.*
- 18421.1 *Disclosure of the Making and Receipt of Contributions.*
- 18421.2 *Street Address.*
- 18421.3 *Reporting of Contributions and Expenditures Collected by Contract Vendors or Collecting Agents.*
- 18421.6 *Reporting Accrued Expenses.*
- 18423 *Payments for Personal Services as Contributions and Expenditures.*
- 18427.1 *Notification to Contributors of \$5,000 or More.*
- 18428 *Reporting of Contributions and Independent Expenditures Required to be Aggregated.*
- 18431 *Reporting of Expenditures by an Agent or Independent Contractor.*
- 18432.5 *Intermediary.*
- 18526 *Reimbursement of Expenditures.*
- 18533 *Contributions from Joint Checking Accounts.*
- 18570 *Return of Contributions with Insufficient Donor Information.*